

# HOUSE . . . . . No. 2552

By Mr. Hynes of Marshfield, petition of Frank M. Hynes relative to the granting of tax credits for connecting to sewer systems in cities and towns. Revenue.

## The Commonwealth of Massachusetts

In the Year Two Thousand and Five.

### AN ACT PROVIDING TAX CREDITS FOR CONNECTIONS TO MUNICIPAL SEWER SYSTEMS.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1 Section 6 of chapter 62 of the General Laws, as appearing in  
2 the 1998 Official Edition, is hereby amended by adding, after sub-  
3 section (j), the following subsection:—  
4 (k) Any owner of residential property located in the common-  
5 wealth who is not a dependent of another taxpayer and who occu-  
6 pies said property as his principal residence, shall be allowed a  
7 credit equal to 40 percent of the expenditures for design and con-  
8 struction expenses for connecting to a municipal sewer system,  
9 which connection has been authorized by the municipality in  
10 which the property is located and which municipality has recog-  
11 nized the inadequacy of traditional septic usage. Said expenditures  
12 shall be the actual cost to the taxpayer or \$15,000, whichever is  
13 less; provided, however, that said credit shall be available to eli-  
14 gible taxpayers beginning in the tax year in which the connection  
15 was completed; and provided, further, that said credit shall not  
16 exceed \$1,500 in any tax year and any excess credit may be  
17 applied over the following five subsequent tax years up to an  
18 aggregate maximum of \$6,000. The amount of any such credit  
19 shall be reduced by an amount equal to the total interest subsidy  
20 or grant received from the commonwealth, whether directly or  
21 indirectly, toward the cost of said expenditures. The department  
22 shall promulgate such rules and regulations as are necessary to  
23 administer the credit afforded by this subsection, including, but

24 not limited to, a notification system by the commonwealth to  
25 recipients of said interest subsidy or grant of the amount of the  
26 total subsidy provided by the commonwealth.